

**Form 2 Wisconsin fiduciary income tax for estates or trusts**

**2024**

For calendar year 2024 or tax year beginning                               and ending                              

**Use BLACK INK**

**Note**  
**DO NOT STAPLE**

ESTATES ONLY – Decedent's legal last name			Decedent's legal first name			M.I.		
ESTATES ONLY – Decedent's social security number			Estate's federal EIN					
TRUSTS ONLY – Legal name						Trust's federal EIN		
Name of personal representative, petitioner, or trustee						County of jurisdiction (Name Only)		
Address of personal representative, petitioner, or trustee				Schedules 2K-1 issued		Probate case number		
City		State	Zip code		Schedules 2K-1 issued to nonresidents	<b>Check all that apply</b> <input type="checkbox"/> Electing small business trust <input type="checkbox"/> Qualified subchapter S trust <input type="checkbox"/> Qualified funeral trust Nonresident: <input type="checkbox"/> estate <input type="checkbox"/> trust Part-year resident: <input type="checkbox"/> estate <input type="checkbox"/> trust <input type="checkbox"/> Bankruptcy estate <input type="checkbox"/> Inter vivos trust <input type="checkbox"/> Testamentary trust <input type="checkbox"/> Section 645 election <input type="checkbox"/> Decedent's estate		
Check if applicable <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Name change								
Date trust or bankruptcy estate was created or date of decedent's death <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u> <u>  </u>								
If this is a trust return, is the trust <input type="checkbox"/> Revocable <b>or</b> <input type="checkbox"/> Irrevocable?								
If a trust, is the grantor a resident of Wisconsin? <input type="checkbox"/> Yes <input type="checkbox"/> No								
Has Form W706 been filed? <input type="checkbox"/> Yes <input type="checkbox"/> No								
Does the estate or trust own any disregarded entities? (If yes, include Schedule DE) <input type="checkbox"/> Yes <input type="checkbox"/> No								
A lower-tier entity made an election to pay tax at the entity level pursuant to s. 71.21(6)(a) or 71.365(4m)(a), Wis. Stats., (see instructions). <input type="checkbox"/> Yes <input type="checkbox"/> No								
Special Conditions <input type="checkbox"/>								
Address where decedent lived at time of death				Zip code				

**Print numbers like this → 0123456789    Not like this → 0147    NO COMMAS; NO CENTS**

**Paperclip check or money order here**

<b>1</b>	Federal taxable income of fiduciary (see instructions) . . . . .	<b>1</b>	.00
<b>2</b>	Additions (from Schedule A or NR) . . . . .	<b>2</b>	.00
<b>3</b>	Add lines 1 and 2 . . . . .	<b>3</b>	.00
<b>4</b>	Subtractions (from Schedule A or NR) . . . . .	<b>4</b>	.00
<b>5</b>	Wisconsin taxable income of fiduciary (subtract line 4 from line 3) . . . . .	<b>5</b>	.00
<b>6a</b>	Tax on income from line 5 (see tax table in the instructions) . . . . .	<b>6a</b>	.00
<b>6b</b>	ESBT tax (enter amount from line 25 of Schedule ESBT) . . . . .	<b>6b</b>	.00
<b>6c</b>	Gross tax (add lines 6a and 6b) . . . . .	<b>6c</b>	.00
<b>7</b>	Nonrefundable credits Schedule CR, line 34 . . . . .	<b>7</b>	.00
<b>8</b>	Net tax paid to another state. Include Schedule OS <input type="checkbox"/> . . . . .	<b>8</b>	.00
<b>9</b>	Add credits on lines 7 and 8 . . . . .	<b>9</b>	.00
<b>10</b>	Subtract line 9 from line 6c. If line 9 is larger than line 6c, enter zero (0) . . . . .	<b>10</b>	.00



		<b>NO COMMAS; NO CENTS</b>
<b>11a</b>	Enter amount from line 10	<b>11a</b> _____ .00
<b>11b</b>	Sales and use tax due on Internet, mail order, or other out-of-state purchases. If you certify that no sales or use tax is due, check here <input type="checkbox"/>	<b>11b</b> _____ .00
<b>11c</b>	Penalty on underpayment of tax from inconsistent estate basis reporting	<b>11c</b> _____ .00
<b>11d</b>	Add lines 11a, 11b and 11c	<b>11d</b> _____ .00
<b>12</b>	Wisconsin income tax withheld (see instructions)	<b>12</b> _____ .00
<b>13</b>	2024 estimated payments and amount applied from 2023 return	<b>13</b> _____ .00
<b>14</b>	Farmland preservation credit. <b>a</b> Schedule FC, line 17	<b>14a</b> _____ .00
	<b>b</b> Schedule FC-A, line 13	<b>14b</b> _____ .00
<b>15</b>	Refundable credits from Schedule CR, line 40	<b>15</b> _____ .00
<b>16</b>	AMENDED RETURN ONLY – amount paid with the original return	<b>16</b> _____ .00
<b>17</b>	Add lines 12 through 16	<b>17</b> _____ .00
<b>18</b>	AMENDED RETURN ONLY – refund from original return less amount applied to 2025 estimated tax	<b>18</b> _____ .00
<b>19</b>	Subtract line 18 from line 17	<b>19</b> _____ .00
<b>20</b>	If line 19 is greater than line 11d, subtract line 11d from line 19 <b>AMOUNT OVERPAID</b>	<b>20</b> _____ .00
<b>21</b>	Amount of line 20 to be <b>REFUNDED TO YOU</b>	<b>21</b> _____ .00
<b>22</b>	Amount of line 20 to be applied to your 2025 <b>ESTIMATED TAX</b>	<b>22</b> _____ .00
<b>23</b>	If line 19 is less than line 11d, subtract line 19 from line 11d <b>AMOUNT UNDERPAID</b>	<b>23</b> _____ .00
<b>24</b>	Underpayment interest. Fill in exception code – See Schedule U <input type="checkbox"/>	<b>24</b> _____ .00
<b>25</b>	Add lines 23 and 24. This is the <b>AMOUNT DUE</b>	<b>25</b> _____ .00

**Third Party Designee** Do you want to allow another person to discuss this return with the department (see page 8)?  **Yes** Complete the following.  **No**

Designee's name ▶	Phone no. ▶ ( )	Personal identification number (PIN) ▶	<table border="1" style="width:100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> </tr> </table>								



**Paper clip copies of federal Form 1041 and schedules to this return.**  
**Also paper clip copies of Wisconsin Schedules 2K-1, 3K-1, 5K-1, 2M, 2WD, NR, ESBT, and other documents, if required. A request for a closing certificate for fiduciaries must be made separately on Schedule CC. See instructions.**

*I, as fiduciary, declare under penalties of law that I have examined this return (including accompanying schedules, statements, and copy of federal income tax return) and to the best of my knowledge and belief it is true, correct, and complete.*

Your signature	Date	Daytime phone
		( )

PERSON PREPARING RETURN (individual and firm) if other than the preceding signer

Name	Signature of preparer	Date	Daytime phone
			( )



**Pass-Through Entity Representative**

Representative's Name (see instructions)		Contact's Name (see instructions)	
Email address		Phone number (     )	
Mailing address		Apt. no.	
City		State	Zip code

Mail your return to:                      Wisconsin Department of Revenue  
*If tax due* .....PO Box 8918, Madison WI 53708-8918  
*If refund or no tax due*.....PO Box 8965, Madison WI 53708-8965



Name(s) shown on Form 2	Decedent's social security number	Estate's / Trust's FEIN
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**SCHEDULE A – Additions and Subtractions** { Resident estates and trusts only. Part-year and nonresident estates and trusts must include Schedule NR. }

	COL. 1-Distributable Income (Report on Schedule 2K-1)	COL. 2 Nondistributable Income
<b>ADDITIONS:</b>		
1 Adjustment from Schedule B of Form 2	1	.00
2 Interest (less related expenses) on state and municipal obligations	2 .00	.00
3 Deduction for taxes from federal Form 1041	3 .00	.00
4 Capital gain/loss adjustment (see instructions)	4	.00
5 Other additions:		
COL. 1 – enter total and describe below	5a .00	
COL. 2 – enter amount from Part I, line 22, of Schedule 2M		5b .00
6 Add lines 1 through 5 and enter on line 2 of Form 2	6	.00
<b>SUBTRACTIONS:</b>		
7 Adjustment from Schedule B of Form 2	7	.00
8 Interest (less related expenses) on obligations of the United States	8 .00	.00
9 Capital gain/loss adjustment (see instructions)	9	.00
10 Refunds of state and local taxes (see instructions)	10 .00	.00
11 Other subtractions:		
COL. 1 – enter total and describe below	11a .00	
COL. 2 – enter amount from Part II, line 36, of Schedule 2M		11b .00
12 Add lines 7 through 11 and enter on line 4 of Form 2	12	.00

**SCHEDULE B – Adjustments to Convert 2024 Federal Taxable Income to the Amount Allowable for Wisconsin (see instructions on page 13)**

NATURE OF ADJUSTMENT – Include a schedule to fully explain.	Adjustments for 2024	
	COL. 1 – Distributable (Enter on Schedule 2K-1)	COL. 2 – Nondistributable (Enter on Schedule A*)
1 TOTAL from included schedule	1 .00	.00

\* If a **positive number**, enter on line 1.  
If a **negative number**, enter on line 7 as a positive number.

Note: The figures in COL. 1 and 2 must be used by part-year and nonresident estates and trusts to complete Part I of Schedule NR.

**SCHEDULE C – Adjustments to Capital Gains/Losses Because Capital Assets Disposed of Had Different Basis for Wisconsin and Federal Income Tax Purposes**

1 Description of capital assets held ONE YEAR OR LESS and reason for difference in basis	A. Federal Adjusted Basis	B. Wisconsin Adjusted Basis	C. Difference
a	1a .00	.00	.00
b	1b .00	.00	.00
2 TOTAL – Combine amounts in column C. Fill in here and on line 6 of Wisconsin Schedule 2WD			2 .00
3 Description of capital assets held MORE THAN ONE YEAR and reason for difference in basis	A. Federal Adjusted Basis	B. Wisconsin Adjusted Basis	C. Difference
a	3a .00	.00	.00
b	3b .00	.00	.00
4 TOTAL – Combine amounts in column C. Fill in here and on line 15 of Wisconsin Schedule 2WD			4 .00

